

Appln. No. 10/714,021  
Reply to Office Action of September 30, 2005

**REMARKS**

Applicants thank the Examiner for acknowledging receipt of Applicants' foreign priority document that has been submitted pursuant to 35 U.S.C. § 119. Applicants also thank the Examiner for indicating the acceptance of the formal drawings which Applicants previously submitted.

***Claim Rejections Under 35 U.S.C. 102(b)***

Applicants respectfully request reconsideration of the prior art rejections set forth by the Examiner under 35 US C-sections 102 and 103. Applicants respectfully submit that the prior art references of record, whether considered alone, or in combination, fail to either teach or suggest Applicants' presently claimed invention.

More specifically, Applicants note that the presently claimed invention is directed to an improved magnetic recording medium that is capable of recording both analog and digital signals. As described in Applicants' specification at page 6, the generation of streaks on the paint applied for the laminated layers of the magnetic recording media or the deterioration of surface characteristics have been significant problems with conventional devices. The inventors of the instant application determined that there is a special relationship between the concentration of urethane groups in the magnetic paint for the upper and lower layers and the generation of streaks or the deterioration of surface characteristics. See specifically paragraph 25 on page 6.

More specifically, as noted in paragraph 26, the urethane group included in the

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polyurethane resin used as a binding agent of the magnetic recording medium is ordinarily high in its cohesive force in an organic solvent. As a result, when the urethane group is excessively included in the polyurethane resin, the viscosity of the paint is undesirably raised and/or the dispersion characteristics are deteriorated resulting in degradation of the application surface.

In accordance with a preferred embodiment of the present action, it has been determined that the concentration of the urethane group in the polyurethane resin is preferably within the range of .5 to 3.0 mmol/g. ( See page 6 in the last line). Advantageously, by utilizing this relationship, the undesirable characteristics of the prior art are diminished and an improved product is achieved. The prior art references of record, whether considered alone, or in combination, fail to provide any teaching or suggestion whatsoever regarding this advance in the art.

Claims 1-4 were rejected under 35 U.S.C. 102(b) as being anticipated by United States Patent No. 6,045,901 to Hashimoto and as being anticipated by United States Patent No. 6,010,773 to Murayama. Claim 1 as amended requires that the concentration of a urethane group in the polyurethane resin ranges from 0.5mmol/g to 3.0 mmol/g. Because neither Hashimoto nor Murayama disclose a magnetic recording medium including the limitations of amended claim 1, Applicant respectfully requests reconsideration and allowance of claim 1.

Claims 2-4 depended from claim 1. Applicant asserts that because claim 1 is allowable, claims 2-4 which depend from claim 1 are also allowable.

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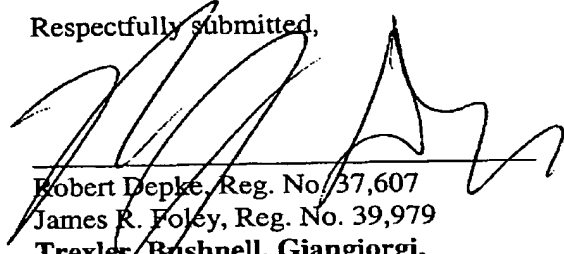
***Newly Added Claim***

Claim 8 has been added in this amendment. Claim 8 depends from claim 1 and further requires that the quantity of polyurethane resin relative to the magnetic powder ranges from 5 parts by weight to 20 parts by weight. Because the references cited do not disclose a magnetic recording medium including the limitation of claim 8, Applicant respectfully requests consideration and allowance of claim 8.

Accordingly, in light of the foregoing, Applicant respectfully requests that the Examiner withdraw the rejections and allow all pending claims in this application.

Date: 4/3/06

Respectfully submitted,



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